

**GEORGIA STATE BOARD OF ACCOUNTANCY**

**Board Meeting: December 15, 2004**

**Minutes Approved by Board on January 19, 2005**

A meeting of the Georgia State Board of Accountancy was held on Wednesday, December 15, 2004, at the Office of the Division Director, Professional Licensing Boards Division, 237 Coliseum Drive, Macon, Georgia.

**The following Board members were present:**

William Wayne Hall, Chairman, CPA  
Jane Freeman Phillips, Vice Chairman, CPA  
Isaac Culver, III, Consumer Member  
E. J. Maddocks, CPA  
Michael W. Skinner, CPA

**Others present:**

Gwyn H. Ridley, Executive Director  
Sherry Harrison, Applications Specialist  
Virginia Hudson, Applications Specialist  
Marie S. Urquhart, Board Secretary  
Janet Wray, Board Attorney  
Chuck Miller, Investigative Unit  
George M. Parker, CPA, Georgia Association of Public Accountants

Chairman Hall established a quorum was present at 9:30 a.m. and called the meeting to order.

Mr. Skinner made a motion to approve the minutes of the November 3, 2004 meeting.  
Mr. Culver seconded the motion. The motion carried unanimously.

Ms. Phillips made a motion to enter into **Executive Session** in accordance with O.C.G.A.43-1-2(k) and 43-1-19(h) to deliberate on applications and investigative matters and to receive an investigative report. Mr. Culver seconded the motion. Voting in favor of the motion were those members present who included Board Members Culver, Hall, Maddocks, Phillips, and Skinner. The Board concluded **Executive Session** in order to vote on these matters and to continue with the public session.

**Applications:**

Mr. Skinner made a motion to **approve** the following licensure applications that met certification requirements. Mr. Maddocks seconded the motion. The motion carried unanimously.

**CPA Certificates:**

<b>Name</b>	<b>Licensing Method</b>	<b>License No.</b>
Tracy Marie Bedgood	Examination	CPA024470
Michael Dennis Bernard	Examination	CPA024471
Kristen O'Neal Bernheim	Examination	CPA024472
Nancy Luane Bohannon	Examination	CPA024473
Sara Elizabeth Bonner	Examination	CPA024474
Jodi Migdon Bossak	Examination	CPA024475
Tonya L. S. Brummett	Examination	CPA024476
Garrett Dee Buchanan	Examination	CPA024477

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Justin G. Calvert	Examination	CPA024478
Jie Chang	Examination	CPA024479
Ivey T. Clanton	Examination	CPA024480
Casey Brewer Coklough	Examination	CPA024481
Terrance Allen Cole	Examination	CPA024482
Sherine Anthea Cross	Examination	CPA024483
Kern I. DaCosta	Examination	CPA024484
Tiffany J. Deal	Examination	CPA024485
Jacqueline L. Douglas	Examination	CPA024486
Renee Mull Douglas	Examination	CPA024487
Temple L. Draper	Examination	CPA024488
Michelle L. Frisoli	Examination	CPA024489
Patrick Radcliff Galbraith	Examination	CPA024490
David H. Gross	Examination	CPA024491
David Bryan Hall, Jr.	Examination	CPA024492
Erica Elizabeth Hammond	Examination	CPA024493
Kent Hamrock	Examination	CPA024494
Stephanie Lynn Heller	Examination	CPA024495
Rajput Krishna Hemanth	Examination	CPA024496
Matthew LeGrand Hutchison	Examination	CPA024497
Amalie Faith Woodall Hyneman	Examination	CPA024498
Alison J. Jackson	Examination	CPA024499
Erica Brett Jackson	Examination	CPA024500
Yousef F. Jahmani	Examination	CPA024501
Dana Elisabeth Kent	Examination	CPA024502
J. Craig King	Examination	CPA024503
Robert Harrison Laster	Examination	CPA024504
Virginia Huey-Jong Lei	Examination	CPA024505
Andrei Anatolyevich Lozovik	Examination	CPA024506
Erin Lura May	Examination	CPA024507
Tracy Elizabeth Lovelady	Examination	CPA024508
Erin Denyse Luby	Examination	CPA024509
Christine Erin Lug	Examination	CPA024510
Nuttachod Maneein	Examination	CPA024511
Wiley Manuel, Jr.	Examination	CPA024512
Teresa Beightol McCook	Examination	CPA024513
Stacey Lyn Mellema	Examination	CPA024514
Denise A. Muschett	Examination	CPA024515
John Anthony NeSmith, Jr.	Examination	CPA024516
Benjamin Michael Nicholson	Examination	CPA024517
Bryant T. Orr	Examination	CPA024518
Mediatrix Enosakhare Osayi	Examination	CPA024519
William Mark Robinson	Examination	CPA024520
Sondra L. Smith	Examination	CPA024521
Amy Willis Rouse	Examination	CPA024522

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David Theodore Schirmer	Examination	CPA024523
Daniel Christopher Snyder	Examination	CPA024524
Sean Blake Stinnette	Examination	CPA024525
Elsa Sung	Examination	CPA024526
Susan Lynley Watrous	Examination	CPA024527
Linda Kathryn Williams	Examination	CPA024528
Tina M. Wilson	Examination	CPA024529
Michael Wynne Boliek	Reciprocity	CPA024530
Catherine Kelly Campbell	Reciprocity	CPA024531
Monica Jill Carlson	Reciprocity	CPA024532
Adam C. Crouch	Reciprocity	CPA024533
Chiquita Crawford Edwards	Reciprocity	CPA024534
Elijah D. Farrell	Reciprocity	CPA024535
Lee Ellis Haynes	Reciprocity	CPA024536
Raymond Jeffrey Heath	Reciprocity	CPA024537
Tamara M. Hicks	Reciprocity	CPA024538
Erik Vonn Horstmann	Reciprocity	CPA024539
Terry Ray Huggins	Reciprocity	CPA024540
Kashif Hussain	Reciprocity	CPA024541
Steven C. Johnson	Reciprocity	CPA024542
Paula Suzanne King	Reciprocity	CPA024543
Nathan Glenn Leaphart, III	Reciprocity	CPA024544
Henri A. Leveque, III	Reciprocity	CPA024545
Douglas Lavern Owens	Reciprocity	CPA024546
Peter Popo	Reciprocity	CPA024547
Joseph Charles Skalski	Reciprocity	CPA024548
Rebecca Ruth Smith	Reciprocity	CPA024549
Mark Edward Trivette	Reciprocity	CPA024550
Timothy Michael Whitson	Reciprocity	CPA024551
Todd Robert Williams	Reciprocity	CPA024552

**The following applicant appeared before the Board and provided additional information regarding her application and to appeal the Board's disapproval of her application:**

**Imlah Ishu Carey:** After considering additional information provided, Mr. Skinner made a motion to reaffirm the previous decision to **disapprove** her application. Mr. Culver seconded the motion. The motion carried unanimously.

**The following applicants provided additional information regarding their applications and to appeal the Board's disapproval of their applications:**

**Robert H. Laster:** After considering additional information provided, Ms. Phillips made a motion to **approve** his application. Mr. Skinner seconded the motion. The motion carried unanimously.

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**Monica Jill Carlson:** After considering additional information provided, Mr. Culver made a motion to **approve** her application. Ms. Phillips seconded the motion. The motion carried unanimously.

**The Board reviewed the following written requests for reinstatement of license:**

**Duane P. Dulko:** Ms. Phillips made a motion to **approve** the request for waiver of CPE requirements required for reinstatement. Mr. Maddocks seconded the motion. The motion carried unanimously.

**Thomas R. Thompson:** Mr. Skinner made a motion to **approve** his application for renewal for renewal year ending December 31, 2003. Ms. Phillips seconded the motion. The motion carried unanimously.

**Robert B. Bennett:** Mr. Skinner made a motion to **approve** his application for reinstatement. Mr. Culver seconded the motion. The motion carried unanimously.

**The Board reviewed the following written requests:**

**Angela Coldwell:** Ms. Phillips made a motion to **disapprove** her request regarding the educational requirements to take the CPA Examination. Mr. Maddocks seconded the motion. The motion carried unanimously.

**Burzenski & Co., PC:** The Board reviewed correspondence regarding licensing of an out-of-state firm. The Board advised reference to Rule 20-2-.11 and 20-3-.10 and to obtain a temporary permit.

**Firm Renewals:**

**Mr. Skinner made a motion to accept the following Peer Review Committee recommendations. Mr. Culver seconded the motion. The motion carried unanimously.**

The following firm was **approved** for firm registration and **disapproved** for a waiver of the firm late registration fee:

**ACF005080 – Goodman Accounting Services, Inc.**

The following firm was **approved** pending additional information on the firm name. The Board referred the firm to Board Rule 20-12-.17 – Firm Names.

**Roddy, Horsley, Dillon, LLC d/b/a Miller & Company – A Limited Liability Company**

The following firm was **approved** for a waiver of peer review requirements and granted a one year extension until June 30, 2005, for completion of peer review requirements:

**ACF002003 – Frank A. Zarimba, CPA, PC**

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The following firms were **disapproved** for a waiver of peer review requirements and granted a one year extension until June 30, 2005, for completion of peer review requirements:

**ACF004588 – Farrer & Company, CPAs, PC**

**ACF004702 – NTRC, PC**

The following firm was **approved** for renewal on condition that the firm meets required actions by the deadline date of June 30, 2005, and will submit documentation by September 30, 2005, from the Board Approved Peer Review Program that peer review requirements are complete:

**ACF003835 – Keith Cochran CPA**

The Board reviewed the following firm's application for firm registration renewal. Mr. Skinner made a motion to advise applicant of the Board's recommendation regarding O.C.G.A. 43-3-21. Mr. Culver seconded the motion. The motion carried unanimously.

**ACF002778 – Edward F. Stockton**

**Investigative Report:**

**The Board heard a report from the Enforcement Committee and Investigative Section.**

**ACCT030021:** Mr. Skinner made a motion to schedule an investigative interview. Ms. Phillips seconded the motion. The motion carried unanimously.

Mr. Skinner made a motion to **approve** the following recommendations of the Enforcement Committee. Ms. Phillips seconded the motion. The motion carried unanimously.

**ACCT001117 – Close case with a letter of caution**

**ACCT020148 – Close case**

**ACCT020150 – Close case and flag file**

**ACCT030040 – Close case and flag file**

**ACCT030053 – Close case with a letter of concern**

**ACCT040012 – Close case and flag file**

**ACCT040045 – Close case**

**ACCT050048 – Close case**

**ACCT050053 – Close case**

**ACCT050064 – Close case**

**ACCT050067 – Close case**

**ACCT050069 – Close case**

**ACCT050070 – Close case**

**Gloria Calloway:** Mr. Skinner made a motion to accept a signed Voluntary Cease and Desist Order and close the case. Mr. Culver seconded the motion. The motion carried unanimously.

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**The Board heard reports from the following staff members:**

The Board Attorney updated the Board and provided a written status report of cases and advice referred for action.

The Executive Director updated the Board on the following items:

- Licensees can update address information online
- Leadership Summit

**Correspondence, Written Requests, Inquiries and Information Items:**

**IQEX Examination:** Mr. Skinner made a motion to rescind a motion made at the March 23, 2004 Board meeting to amend its rules regarding the examination. Ms. Phillips seconded the motion. The motion carried unanimously.

The Board reviewed the PCAOB Acknowledgement and Agreement and Auditing Standard No. 2.

The Board reviewed NASBA's Quarterly Communications, mutual agreement with AICPA, and Regional Directors Focus Questions.

The Board reviewed other miscellaneous correspondence and information that did not require a vote or action.

**Adoption of Statement of Policy:**

The Board reviewed Statement of Policy – No. 10 (Evaluation of Educational Requirements for CPA and RPA Initial and Reciprocity Licensure by Designated Agent). Mr. Skinner made a motion to adopt Statement of Policy – No. 10. Ms. Phillips seconded the motion. The motion carried unanimously. (See Attachment #1.)

**2005 Board Meeting Schedule:**

Mr. Maddocks made a motion to approve the 2005 Board meeting schedule. Mr. Culver seconded the motion. The motion carried unanimously.

January 19, 2005  
February 23, 2005  
April 20, 2005  
May 18, 2005

July 20, 2005  
August 24, 2005  
September 28, 2005  
November 30, 2005

**Election of Officers:**

Mr. Skinner was elected Chairman of the Board. Mr. Maddocks was elected Vice Chairman.

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**Other Business:**

There was no further business and the meeting was adjourned at 12:18 p.m.

Marie S. Urquhart

Recorded by Board Secretary

Gwyn H. Ridley

Reviewed by Executive Director

Michael W. Skinner

Chairman

Mollie L. Fleeman

Mollie L. Fleeman

Division Director

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Attachment #1

December 15, 2004

Accountancy Board Minutes

**GEORGIA STATE BOARD OF ACCOUNTANCY  
STATEMENT OF POLICY NO. 10**

**(For use in administering O.C.G.A. 43-3-6 & 43-3-11 & 43-3-13 of the Public Accountancy Act of 1977 and section 20-3-.08, 20-3-.09, 20-4-.08 and 20-4-.09 of the rules.)**

**EVALUATION OF EDUCATIONAL REQUIREMENTS FOR CPA AND RPA INITIAL  
AND RECIPROCITY LICENSURE BY DESIGNATED AGENT**

**Adopted by the Georgia State Board of Accountancy on December 15, 2004**

**Applicants applying for an initial or reciprocal certificate as a certified public accountant or registered public accountant in Georgia on the basis of passing the Uniform CPA Examination in Georgia or any other state must have their academic credentials evaluated by the designated agent of the Board. CPA Examination Services (CPAES) is the designated agent of the Board.**

**The applicant must apply for the academic credential evaluation of their educational requirements on a form provided by the Board and must remit the appropriate fee for such evaluation directly to CPAES. The academic evaluation must be submitted with the application for initial or reciprocal licensure. Applications for licensure submitted without the evaluation are considered incomplete and will be returned to the applicant.**



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**Attachment**

STATE OF GEORGIA

COUNTY OF BIBB

**AFFIDAVIT SUPPORTING CLOSING  
OF PUBLIC MEETING**

The Georgia Open Meetings Act, O.C.G.A. § 50-14-1 et seq., requires that all meetings of an entity covered by the statute must be open to the public unless there is some specific statutory exception which permits the closing of the meeting. If such a meeting is to be closed, the law requires that the presiding person execute a sworn affidavit stating that the subject matter of the meeting or the closed portion thereof was devoted to matters within the statutory exceptions and identifying those specific exceptions relied upon. O.C.G.A. § 50-14-4(b). A copy of this affidavit must be filed with the minutes of the meeting in question.

Comes now William Wayne Hall, the presiding officer

identified below and, before an official duly authorized to administer oaths, makes this affidavit in satisfaction of the statutory requirements outlined above.

1. I am the presiding officer of the GEORGIA STATE BOARD OF ACCOUNTANCY.
2. I am over the age of 18 and in all over aspects competent to make this sworn statement. I acknowledge that I am giving this statement under oath and penalty of perjury and that I have read the contents of this affidavit prior to signing it.
3. On December 15, 2004 this entity, which is subject to the Open Meetings Act, met. A majority of the quorum of the members present voted to close the meeting or a portion thereof for the following indicated reason(s). I hereby certify that during the closed portion of the meeting, only those subjects indicated below were discussed. I also certify that I have reviewed the exceptions provided under the Open Meetings Act that may permit the closing of a meeting and that, to the best of my knowledge, the reasons I have described in detail below meet the requirements for closing this public meeting.

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4. The legal authority for the closure of this meeting was:

OCGA 43-1-2 (k); 43-1-19(h)

5. The subject(s) discussed and the underlying facts supporting the closing of this meeting are:

RECEIPT OF AND DELIBERATIONS REGARDING APPLICATIONS
AND APPLICATION INFORMATION AND DELIBERATIONS
REGARDING INVESTIGATIONS AND ENFORCEMENT MATTERS;
RECEIPT OF THE RESULTS OF INVESTIGATIONS.

FURTHER THE AFFIANT SAYETH NOT.

William Wayne Hall

PRESIDING OFFICER

SWORN AND SUBSCRIBED BEFORE ME

This 15th day of December, 2004

Marie S. Urquhart

Notary Public